

By: Taylor of Galveston

S.J.R. No. 30

SENATE JOINT RESOLUTION

proposing a constitutional amendment authorizing the legislature to exempt from ad valorem taxation real property leased to certain schools organized and operated primarily for the purpose of engaging in educational functions.

BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. Section 2(a), Article VIII, Texas Constitution, is amended to read as follows:

(a) All occupation taxes shall be equal and uniform upon the same class of subjects within the limits of the authority levying the tax; but the legislature may, by general laws, exempt from taxation public property used for public purposes; actual places of religious worship, also any property owned by a church or by a strictly religious society for the exclusive use as a dwelling place for the ministry of such church or religious society, and which yields no revenue whatever to such church or religious society; provided that such exemption shall not extend to more property than is reasonably necessary for a dwelling place and in no event more than one acre of land; any property owned by a church or by a strictly religious society that owns an actual place of religious worship if the property is owned for the purpose of expansion of the place of religious worship or construction of a new place of religious worship and the property yields no revenue whatever to the church or religious society, provided that the

1 legislature by general law may provide eligibility limitations for  
 2 the exemption and may impose sanctions related to the exemption in  
 3 furtherance of the taxation policy of this subsection; any property  
 4 that is owned by a church or by a strictly religious society and is  
 5 leased by that church or strictly religious society to a person for  
 6 use as a school, as defined by Section 11.21, Tax Code, or a  
 7 successor statute, for educational purposes; any real property that  
 8 is leased to a person for use as a school that operates under a  
 9 charter granted by the State Board of Education, the Commissioner  
 10 of Education, or any other state officer that is qualified as  
 11 provided by Section 11.21, Tax Code, or a successor statute; places  
 12 of burial not held for private or corporate profit; solar or  
 13 wind-powered energy devices; all buildings used exclusively and  
 14 owned by persons or associations of persons for school purposes and  
 15 the necessary furniture of all schools and property used  
 16 exclusively and reasonably necessary in conducting any association  
 17 engaged in promoting the religious, educational and physical  
 18 development of boys, girls, young men or young women operating  
 19 under a State or National organization of like character; also the  
 20 endowment funds of such institutions of learning and religion not  
 21 used with a view to profit; and when the same are invested in bonds  
 22 or mortgages, or in land or other property which has been and shall  
 23 hereafter be bought in by such institutions under foreclosure sales  
 24 made to satisfy or protect such bonds or mortgages, that such  
 25 exemption of such land and property shall continue only for two  
 26 years after the purchase of the same at such sale by such  
 27 institutions and no longer, and institutions engaged primarily in

1 public charitable functions, which may conduct auxiliary  
2 activities to support those charitable functions; and all laws  
3 exempting property from taxation other than the property mentioned  
4 in this Section shall be null and void.

5 SECTION 2. The following temporary provision is added to  
6 the Texas Constitution:

7 TEMPORARY PROVISION. (a) This temporary provision applies  
8 to the constitutional amendment proposed by the 84th Legislature,  
9 Regular Session, 2015, authorizing the legislature to exempt from  
10 ad valorem taxation real property leased to certain schools  
11 organized and operated primarily for the purpose of engaging in  
12 educational functions.

13 (b) The amendment to Section 2(a), Article VIII, of this  
14 constitution takes effect beginning with the tax year that begins  
15 January 1, 2016.

16 (c) This temporary provision expires January 1, 2017.

17 SECTION 3. This proposed constitutional amendment shall be  
18 submitted to the voters at an election to be held November 3, 2015.  
19 The ballot shall be printed to permit voting for or against the  
20 proposition: "The constitutional amendment authorizing the  
21 legislature to exempt from ad valorem taxation real property leased  
22 to certain schools organized and operated primarily for the purpose  
23 of engaging in educational functions."